



CANNON BUILDING
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**STATE OF DELAWARE
BOARD OF ACCOUNTANCY**

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PUBLIC MEETING MINUTES:	BOARD OF ACCOUNTANCY
DATA AND TIME:	Wednesday, May 20, 2015 at 9:00 a.m.
PLACE:	861 Silver Lake Boulevard, Dover, Delaware Conference Room B , second floor of the Cannon Building
MINUTES APPROVED:	June 17, 2015

MEMBERS PRESENT

Kathryn Schultz, Professional Member, President
Karen Smith, Professional Member
Gary Pippin, Public Member
Judith Scarborough, Professional Member
Alison Houck, Professional Member
Prameela Kaza, Public Member
Robert Paretta, Educational Member, Secretary

ABSENT

Robert Mosch, Professional Member
John McManus, Professional Member

DIVISION STAFF/DEPUTY ATTORNEY GENERAL

Kevin Maloney, Deputy Attorney General
LaTonya Brown, Administrative Specialist II
David Manger, Director

ALSO PRESENT

Dana Rubenstein, Delaware Society of CPA
Mary Heim, DAPA
John J. Gipprick Jr., DAPA
Donald Rice, Licensee

CALL TO ORDER

Ms. Schultz called the meeting to order at 9:17 am.

REVIEW OF MINUTES

A motion was made by Mr. Pippin seconded by Mr. Paretta, to approve the amended minutes dated April 23, 2015. The motion carried unanimously.

New Business

Deliberate on Proposed Regulations

Rules & Regulations-AICPA self-study program

Deputy Attorney General Kevin Maloney reviewed the proposed regulation changes with the Board. Deliberations were completed and no written comments were received. A motion was made by Ms. Schultz, seconded by Ms. Smith, to approve the proposed regulations changes. The motion carried unanimously.

Review of Combined CPA Certificate and Permit Applications

A motion was made by Mr. Pippin, seconded by Mr. Paretta to approve the application of Matthew Bower. The motion carried unanimously.

A motion was made by Mr. Pippin, seconded by Mr. Paretta to approve the application of Ingrid Tenggara. The motion carried unanimously

A motion was made by Mr. Pippin, seconded by Mr. Paretta to approve the application of Mohnish Maggo. The motion carried unanimously

Review of Firm Permit Applications

A motion was made by Ms. Schultz, seconded by Mr. Paretta to approve the Firm application of Shawn Klapinsky, CPA. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. Paretta to approve the Firm application of Jay Chandler, CPA. The motion carried unanimously.

Review of Delaware Specific Ethics Course

A motion was made by Ms. Schultz, seconded by Mr. Paretta to approve the ethics course provided by Education Group. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. Paretta to approve the ethics course provided by Becker Professional, contingent upon including a statement on page 296 or elsewhere that online renewal cannot be completed until CPE is completed. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. Paretta to approve the ethics course provided by SmartPros. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. Paretta to deny the ethics course provided by Continuing Academics CPE Tutor due to no DE specific cases. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. Paretta to approve the ethics course provided by Accountants Education Group. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. Paretta to approve the ethics course provided by CPE Link. The motion carried unanimously.

The Board will review the 3 Delaware Ethics courses listed below and have a decision at the June 17, 2015 scheduled Board meeting. The Board members that are reviewing them are as follows:

- Loscalzo Associates- Karen Smith
- The Borek Group, LLC- Kathy Schultz
- FurtherEd, Inc.- Alison Houck

Review and Consideration of Hearing Officer's Recommendation

A motion was made by Mr. Paretta, seconded by Ms. Kaza, to approve the Consent Agreement, with modifications, for Zhilu Wu. The motion carried unanimously.

A motion was made by Ms. Scarborough, seconded by Ms. Kaza, to approve the Consent Agreement, with modifications, for Wei Hsu. The motion carried unanimously.

A motion was made by Ms. Scarborough, seconded by Ms. Smith to approve the Consent Agreement, with modifications, for Paolo D'Andrea.

A motion was made by Ms. Scarborough, seconded by Mr. Paretta to approve the Consent Agreement, with modifications, for Alexander Caruana. The motion carried unanimously.

The Board signed the modified Consent Agreement for Donald Rice.

Complaint Status

04-05-13	Assigned to Hearing Officer
04-03-14	Open
04-04-14	Referred to AG
04-01-15	Open
04-02-15	Open

CORRESPONDENCE

Letter from David George

Ms. Brown presented the Board with a letter from Mr. David George of Collegeville, PA. Mr. George is inquiring if the Board can direct him to a CPA Firm in Delaware with at least 3 partners. Mr. George is looking for a firm that can handle small business formation & taxes, family trust formation & management, personal & investment taxes, and a CPA firm that is not afraid to back him up in Tax court if the need should arise.

The Board's response to Mr. George is that this particular inquiry is outside of their scope of responsibility.

Email from Madan Pokharel

Ms. Brown presented the Board with an email from Madan Pokharel of St. Catharines, Ontario. Madan Pokharel is requesting that the Board provide him with authorized

pathways for the CGA's. He was informed that CGA's can follow a different pathway for US CPA.

The Board referred Madan Pokharel to 24 Del.C. §107 and Board Rules and Regulations §§ 4.0 & 5.0.

Email from Kaivalya Battula

Ms. Brown presented the Board with an email from Kaivalya Battula requesting an exemption from the 150 hour rule.

The Board cannot make an exception and referred Ms. Battula to Section 4.1.4 of the Rules and Regulations.

Email from Alva Yip

Ms. Brown presented the Board with an email from Alva Yip requesting an exemption from the 150 hour rule.

The Board cannot make an exception and is requesting that Alva Yip comply with the current Rules and Regulations.

OTHER BUSINESS BEFORE THE BOARD

Review of application checklists

Ms. Brown presented the Board with the application checklist that the credentialing department uses to credential the applications. DPR is requesting that the Board review the checklist and update any changes needed. The Board decided to table the application checklists until the next meeting.

Delaware Code

Mr. Maloney stated that DPR is going to advance the legislation to the Secretary of the State and to the Governor's office and seek permission to seek sponsors at Legislative hall. The Board requested confirmation from David Mangler.

Adoption of the MRA

Ms. Brown questioned the Board about MRA and if the MRA was adopted by the Board. Ms. Brown stated that she is getting a lot of inquiries regarding adoption of the MRA. Ms. Schultz stated that Jay is going to the Regional meeting, he may be able to find out. In the meantime Ms. Schultz stated that she will send an email to NASBA and see what she can find out.

PUBLIC COMMENT

John Gipprick addressed the Board about changes in the law and wants to know what the law consist of. Ms. Schultz stated that they are trying to clean up the code and make it more streamline. The Board is also looking to include peer review.

Mary Heim questioned if it is possible to retire your permit and certificate if you're going to retire. Ms. Scarborough stated that we don't have an inactive status under the new

law but if this law that the Board is working on goes through, there will be an option for a licensee to go inactive status. As of now it is by default, the licensee would not renew.

NEXT SCHEDULED MEETING

The next meeting will be held June 17, 2015 at 9:00 am in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

ADJOURNMENT

A motion was made by Ms. Kaza seconded by Mr. Paretta to adjourn the meeting. The motion carried unanimously. The meeting adjourned at 10:36 a.m.

Respectfully submitted,

A handwritten signature in black ink, reading "LaTonya Brown". The signature is written in a cursive, flowing style.

LaTonya Brown
Administrative Specialist II